

ABSTRACT OF THE DISCLOSURE

Disclosed is a semiconductor device comprising
a first conductive film serving as a floating gate
and formed on a semiconductor film via a first gate
5 insulating film, a second conductive film serving as
a control gate and formed on the first conductive
film via a second gate insulating film, and a third
conductive film buried in a contact hole formed by
removing a part of the second conductive film and
10 second gate insulating film so as to reach an upper
surface of the first conductive film from an upper
surface of the second conductive film.